



2008-09
MONTHLY
FINANCIAL REPORT

AS OF
May 31, 2009

Prepared by:
Finance

June 23, 2009

Cottonwood Heights

The Honorable Mayor and Members of the City Council:

The financial report for the month ending May 31, 2009 is presented for your review and comment. Year-end is upon us, finance is working on making sure all revenues are recognized and all expenditures for the fiscal year are appropriately classified. We believe there will be no encumbrances from purchasing activities to carry-over at year-end. Finance is also now preparing to make the transition to new financial software. This will take a significant effort over the several months while also closing the books on the prior year.

General Fund – Revenue

Real Property Taxes - Collections for the calendar year 2009 taxes are now being deferred to FY 2010. The reconciliation with Salt Lake County is now done for calendar year 2008 collections. Additional revenues for the current fiscal year will be recognized from reported prior year delinquent taxes that may be collected through August 31st.

Sales Tax Collections – Collections for the city occur two months behind the merchant's collection. The current distributions are included in this report and are significantly ahead of the prior year collections at this point in time based on the current adjusted budget. The budget was adjusted down significantly and therefore the percentage collected is up significantly. Three additional months of revenue (through August) will be added to this fiscal year's total. Finance believes the City is still on target to collect at least \$5,000,000 for the 2008-09 year.

E911 Emergency Fees – The City continues to receive a part of the E911 revenues generated on telephones within the City boundaries. Finance has re-evaluated the expectations of improvements to E911 fee reporting by telecommunication companies. We expect to see significant improvement at the end June in monthly collections, due to a confirmation that the last significant telecomm will correct their reporting of 911 fees.

Fee-In-Lieu of Property Taxes – Collections for the calendar year 2009 taxes are now being deferred to FY 2010. The final reconciliation with Salt Lake County is now done for calendar year 2008 collections which exceeded budget by \$5,700 and prior year revenue by nearly \$300.

Franchise Taxes (Cable TV) – This revenue source reports and remits on a quarterly basis and appears to be on budget.

Transient Room Tax Collections – This tax collection is reported by entities on the same schedule as general sales tax reporting. Most collections of this tax occur during the winter ski months.

Licenses and Permits –Business Licensing is on budget YTD, but down year-over-year by \$20,000 or 8.5 percent.

Animal licensing collections have improved and the budget has been adjusted accordingly. Building permits are well ahead of the revised budget. Road Cuts revenues are billed monthly along with over the counter payments. Billings are current as they are reported complete by public works department and will come very close to budget.

Intergovernmental Revenues – Class C road funds are paid bi-monthly, and the budget has been revised to reflect the anticipated reduction in revenues, with the last payment for the fiscal year now collected, it

appears the Cities collections will be \$53,000 short of budget. Liquor Funds are distributed once a year in December and were short of the original budget. Other Federal Grants (CDBG) are reimbursed to the City as expenses are submitted for funding. We have received a majority of the budgeted CDBG revenues. Many other small grants have been added during the year and have various statuses of collections.

Charges for Service – Zoning revenue budget has been reduced nearly 60 percent. This is reflective of the fact that new building starts are down. Current revenues are now significantly ahead the revised budget.

Fines and Forfeitures – We continue to receive remaining revenues from Salt Lake County Justice Courts on tickets issued prior to July 1, 2007. At June 30, 2008 there were several hundred tickets that are inactive and have a bench warrant assigned to them from the Salt Lake County Justice Court. Revenues from tickets processed through Holladay Justice court are reconciled and but have only been posted through December, 2008. The estimate of total revenues is currently \$250,000 and final numbers will be posted for next month's report.

Interest/Miscellaneous – The interest earnings on our PTIF account with the State Treasurer is split among General Fund and Capital Projects Fund and other designated fund balances. Total earnings in all funds in the PTIF for the year are \$176,100. This is less than half as much as the City earned in the prior year, due to lower interest rates paid on about twenty percent less funds.

General Fund – Expenditures

General Government – All general government expenditures have been moved into the City Manager's line. Data Processing expenditures have been moved into Finance. All department expenditures are as expected within budgeted amounts. Courts expenditures only include activity for the Holladay Court through December, 2008. It is expected that the Holladay Court expenditures will be approximately \$200,000. (See additional data on the Community Events and Project / Programs Summary which shows expenditures & revenues through April 20th.)

Public Safety - The Public Safety department includes police, fire and ordinance enforcement. The Unified Fire department bills the city quarterly. All department expenditures are as expected within budgeted amounts.

Highways & Public Improvements - Public Works expenditures are within budget. Impact Fee Programs include both Storm Water and Transportation fee projects. We expect to identify various projects that qualify as impact fee expenditures by year-end and make the appropriate journal entries. The Class C Road program budget is primarily for street lighting, water and the Salt Lake County Public Works contract.

Planning - Department expenditures are within budget.

Business Licensing - Department expenditures are within budget.

Debt Service - The City had no outstanding debt as of prior year-end. We now have entered into a financing agreement to purchase a fleet of police vehicles. With a down payment in the current year, our first debt service payment will be in fiscal year 2010.

General Fund - Other Financing Sources and Uses

Appropriated Beg Balances – Class C Road funds' beginning balance has been entered with a \$233,950 balance carried forward from FY 2008.

Impact Fees - Impact fee collections reflect the down turn in building permits.

Proceeds from Capital Leases – The capital lease for police vehicles has been funded for \$826,985.

Appropriated General Fund balance – The unreserved general fund balance available from fiscal year 2008 for appropriation is \$275,593

Transfers - Transfers are budgeted and primarily expended at year-end when available funds are known. The original budget transfer to Capital Projects has been reduced approximately \$1,237,597.

General Fund – Fund Balance

Fund Balance (Expected) - The Beginning Balance Restricted Fund for fiscal year-end 2008 is included on the financial report. The ending General Fund restricted fund balance will maintain a 6.0 percent balance of \$936,166, and the unrestricted balance actually decreased by \$24,093 to a total of \$275,593. As noted above, the Class C Road funds' carried forward fund balance of \$233,950.

Capital Projects – Revenue

Grants - In 2007-08 we received approximately \$910,000 in grant revenue for capital projects and expect to receive addition grants in the current year. We have now received a \$1,000,000 grant from the State of Utah for the Fort Union road reconstruction.

Revenue - Interest calculations are based on the PTIF earnings rate at the State of Utah Treasurer's Pool account for the City.

Capital Projects - Expenditures

General Government –This budget has been revised to \$5,626,528 for projects and engineering. Various projects are now itemized as line items in this report. The balance of the fund will remain in fund balance.

Capital Projects – Other Financing Sources

Transfers from General Fund – The budgeted transfer of \$1,499,074 from the General Fund will be needed to balance this fund and will be made at year end. This is approximately \$1,150,000 less than originally budgeted.

Unreserved Capital Projects Beginning Balance – This amount of \$8,856,965 represents the prior year ending balance in the Capital Projects Fund that has been carried forward.

Employee Benefits Fund – an Internal Service Fund

The purpose of this fund is to pay as you go with regards to employee's accrued benefits. This report has been newly formatted and updated. It will now show the total balance in the PTO liability account and any uses during the reporting period. The year-end calculated

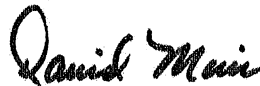
amount of the potential liability for lump sum payouts has been funded and the adjusting entry has been made equal to potential liabilities. By doing so the City should never find itself with an unexpected or unfunded employee benefit liability. This was funded \$20,428 in FY 2008 based on actual accrued employee PTO (Personal Time Off) and is budgeted to receive an additional \$88,706 funding at year-end.

Community Events & Program/Projects Summary

Attached to this report is a Community Events & Program/Projects Summary. This is a brief summary for budgetary review of expenditures by specific program or project with current balances as of the date listed. All Capital Projects are listed on page 10 under the Capital Projects Fund statement.

I welcome your inquiries and appreciate the opportunity to serve.

Sincerely,

A handwritten signature in black ink that reads "David Muir". The signature is written in a cursive style with a large, looped 'D' and a stylized 'M'.

David Muir
Director of Finance
Cottonwood Heights
"City between the Canyons"

Cottonwood Heights

11 - General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Fiscal Period Ending May 31, 2009

91.6%
Year Elapsed

Description	Adopted Budget	Amended Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget
REVENUES							
TAXES							
Real Property Taxes	\$6,600,000	\$6,300,000	\$20,966	\$6,354,592	\$0	(\$54,592)	101%
General Sales and Use Taxes	5,200,000	4,600,000	411,981	\$3,760,045	\$0	839,955	82%
E911 Emergency Telephone Fees	207,000	204,000	18,607	\$160,346	\$0	43,654	79%
Fee-In-Lieu of Property Taxes	500,000	500,000		\$505,711	\$0	(5,711)	101%
Franchise Taxes - Cable TV	251,654	250,000		\$186,940	\$0	63,060	75%
Transient Room Tax	25,000	25,000	3,358	\$21,644	\$0	3,356	87%
TOTAL TAXES	12,783,654	11,879,000	454,912	\$10,989,276	\$0	889,724	93%
LICENSES AND PERMITS							
Business Licenses and Permits	250,000	250,000	6,120	\$230,320	\$0	19,680	92%
Animal Licenses & Fees	25,000	12,000	603	\$11,767	\$0	233	98%
Buildings, Structures and Equipment	250,000	200,000	43,591	\$246,413	\$0	(46,413)	123%
Performance Bonds - Forfeited			1,604	\$3,043	\$0	(3,043)	0%
Road Cut Fees	100,000	50,000	4,450	\$42,640	\$0	7,360	85%
TOTAL LICENSES AND PERMITS	625,000	512,000	56,369	\$534,184	\$0	(22,184)	104%
INTERGOVERNMENTAL REVENUE							
Federal Grants	65,000	70,000		\$42,585	\$0	27,415	61%
Homeland Security Grant		80,000		\$5,225	\$0	74,775	7%
Justice Assistance Grant		24,174	9,985	\$17,506	\$0	6,668	72%
BVP Grant		11,382		\$11,382	\$0		100%
Crime Victims Assistance Grant		15,080		\$3,803	\$0	11,277	25%
Utah Humanities Council		3,000		\$2,700	\$0	300	90%
Highway Safety DUI Grant		12,000		\$6,209	\$0	5,791	52%
Class C Roads	1,271,561	1,150,000	187,206	\$1,096,913	\$0	53,087	95%
Liquor Fund Allotment	40,000	33,563		\$33,563	\$0	0	100%
TOTAL INTERGOVERNMENTAL REVENUES	1,376,561	1,399,199	197,191	\$1,219,886	\$0	179,313	87%
CHARGES FOR SERVICE							
Zoning and Sub-division Fees	116,000	50,000	2,794	\$64,752	\$0	(14,752)	130%
Sale of Maps and Publications	2,000	150	756	\$841	\$0	(691)	561%
TOTAL CHARGES FOR SERVICES	118,000	50,150	3,550	\$65,593	\$0	(15,443)	131%
FINES AND FORFEITURES							
Courts Fines	282,790	270,884	1,551	\$112,064	\$0	158,820	41%
TOTAL FINES AND FORFEITURES	282,790	270,884	1,551	\$112,064	\$0	158,820	41%

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11 - General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Fiscal Period Ending May 31, 2009

91.6%
Year Elapsed

Description	Adopted Budget	Amended Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget
MISCELLANEOUS REVENUE							
Interest Revenues	\$250,000	\$25,000	\$2,966	\$31,925	\$0	(\$6,925)	128%
Miscellaneous Revenues		29,264	150	\$25,653	\$0	3,611	88%
Accident Report Fees		4,000	342	\$4,131	\$0	(131)	103%
TOTAL MISCELLANEOUS REVENUES	250,000	58,264	3,458	\$61,710	\$0	(3,446)	106%
TOTAL REVENUES	15,436,005	14,169,497	717,031	\$12,982,713	\$0	1,186,784	92%
EXPENDITURES							
GENERAL GOVERNMENT							
LEGISLATIVE							
Mayor & City Council	423,567	520,541	(11,713)	\$409,831	\$0	110,710	79%
Legislative Committees & Special Bodies	86,323	116,873	6,233	\$89,225	\$0	27,648	76%
Planning Commission	11,250	11,250	127	\$3,607	\$0	7,643	32%
TOTAL LEGISLATIVE	521,140	648,664	(5,354)	\$502,663	\$0	146,001	77%
JUDICIAL							
Courts & City Prosecutor	270,000	215,000		\$67,535	\$0	147,465	31%
TOTAL JUDICIAL	270,000	215,000		\$67,535	\$0	147,465	31%
EXECUTIVE & CENTRAL STAFF							
City Manager	634,409	755,423	51,070	\$575,732	\$0	179,691	76%
TOTAL EXECUTIVE & CENTRAL STAFF	634,409	755,423	51,070	\$575,732	\$0	179,691	76%
ADMINISTRATIVE AGENCIES							
Finance	239,382	237,994	10,277	\$144,487	\$0	93,507	61%
Attorney	165,375	165,375	13,667	\$132,555	\$0	32,820	80%
Treasurer	70,449	74,740	5,249	\$63,613	\$0	11,127	85%
Recorder	301,515	282,933	20,557	\$244,237	\$0	38,696	86%
TOTAL ADMINISTRATIVE AGENCIES	776,721	761,042	49,750	\$584,892	\$0	176,150	77%
TOTAL GENERAL GOVERNMENT	2,202,270	2,380,129	95,467	\$1,730,823	\$0	649,306	73%

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11 - General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Fiscal Period Ending May 31, 2009

Description	Adopted Budget	Amended Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget	91.6% Year Elapsed
PUBLIC SAFETY								
Police	\$5,863,124	\$6,508,401	\$305,058	\$5,545,252	\$4,763	\$963,149	85%	
Fire	3,151,987	3,029,451	16,636	\$2,990,993	\$0	38,458	99%	
Ordinance Enforcement	161,200	162,298	12,244	\$138,633	\$0	23,665	85%	
TOTAL PUBLIC SAFETY	9,176,311	9,700,150	333,938	\$8,674,878	\$4,763	1,025,272	89%	
HIGHWAYS AND PUBLIC IMPROVEMENTS								
Public Works (City Dept)	281,195	262,397	15,081	\$207,666	\$0	54,731	79%	
Impact Fee Program	60,000	60,000		\$0	\$0	60,000	0%	
Class C Road Program	1,271,561	1,373,950	16,406	\$1,024,714	\$0	349,236	75%	
TOTAL HIGHWAYS AND PUBLIC IMPROVEMENTS	1,612,756	1,696,347	31,486	\$1,232,380	\$0	463,967	73%	
COMMUNITY AND ECON DEV								
Planning	571,170	493,159	30,303	\$434,787	\$0	58,372	88%	
Business Licensing	53,701	62,759	4,715	\$53,687	\$0	9,072	86%	
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	624,871	555,918	35,018	\$488,474	\$0	67,444	88%	
DEBT SERVICE								
TOTAL EXPENDITURES	13,616,208	14,332,544	495,909	\$12,126,554	\$4,763	2,205,990	85%	
Excess (Defic) of Revenues over Expenditures	1,819,797	(163,047)	221,122	\$856,159	(\$4,763)	(1,019,206)	-525%	

Cottonwood Heights

11 - General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Fiscal Period Ending May 31, 2009

91.6%
Year Elapsed

Description	Adopted Budget	Amended Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget
OTHER FINANCING SOURCES							
Reserved Class C Roads Beg Bal Appropriated		\$223,950		\$223,950	\$0	\$0	100%
Impact Fees - Current Year Collections	60,000	60,000	8,409	\$25,779	\$0	34,221	43%
Proceeds from Capital Leases	769,171	826,985		\$826,985	\$0	0	100%
Unreserved Beg Fund Balance Appropriated		275,593		\$275,593	\$0	0	100%
TOTAL OTHER FINANCING SOURCES	829,171	1,386,528	8,409	\$1,352,306	\$0	34,222	98%
Subtotal Available Revenues & Sources	2,648,968	1,223,481	229,531	\$2,208,465	(\$4,763)	(984,984)	181%
OTHER FINANCING USES							
Transfers to Capital Projects Fund	2,648,968	1,499,074		\$0	\$0	1,499,074	0%
TOTAL OTHER FINANCING USES	2,648,968	1,499,074		\$0	\$0	1,499,074	0%
Current Change in Fund Balance			229,531	\$2,208,465	(\$4,763)	(2,484,058)	-801%
GENERAL FUND RESTRICTED BALANCE	936,166	936,166		\$936,166	\$0		100%
FUND BALANCE (Expected)	936,166	660,573	229,531	\$3,144,632	(\$4,763)	(2,484,058)	476%
Fund Balance Detail							
Restricted Fund Balance Ending Prior YE	936,166	936,166	229,531	\$936,166	\$0		100%
Current Change in Unrestricted Fund Balance		(275,593)		\$2,208,465	(\$4,763)	(2,484,058)	-801%

Cottonwood Heights

45 - Capital Projects Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Period Ending May 31, 2009

91.6%
Year Elapsed

Description	Adopted Budget	Amended Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget
REVENUES							
State Government Grants		\$1,375,000		\$1,000,000	\$0	\$375,000	73%
Interest Revenues	300,000	140,802	6,828	\$147,120	\$0	(6,318)	104%
TOTAL REVENUES	300,000	1,515,802	6,828	\$1,147,120	\$0	368,682	76%
EXPENDITURES							
Pavement Maintenance	1,200,000	2,204,153		\$792,074	\$0	1,412,079	36%
ADA Ramps	200,000	157,000		\$50,525	\$0	106,475	32%
Ft Union Level Course		240,000		\$90,285	\$0	149,715	38%
Public Works GIS Inventory	25,000	25,000	2,456	\$16,556	\$0	8,444	66%
Bus Bench Installation	75,000	23,316		\$23,316	\$0		100%
Traffic Calming	450,000	75,000	7,745	\$61,657	\$0	13,343	82%
Storm Drain Improvements		203,833	10,320	\$96,479	\$0	107,354	47%
Caballero Storm Drain		58,667		\$58,667	\$0	0	100%
Reindeer Storm Drain		233,035		\$233,025	\$0	11	100%
Cross Gutter Replacement	50,000	66,756		\$46,437	\$0	20,319	70%
County Land Grant	1,937,896			\$0	\$0		0%
Big Cottonwood Cyn Trail		1,111,314		\$715,842	\$0	395,672	64%
Parks, Trails and Open Space	4,992,245	175,000	3,348	\$183,552	\$0	(8,552)	105%
Traffic Signal Upgrades	179,820	179,820		\$48,949	\$0	130,871	27%
Street Lighting Program	50,000	46,000		\$25,900	\$0	20,100	56%
Bridge Rehabilitation	75,000	52,000		\$33,972	\$0	18,028	65%
Danish Road Project	225,000	204,000	21,241	\$37,170	\$0	166,830	18%
Transportation Plan update	20,000	35,000		\$36,929	\$0	(1,929)	106%
Storm Water Plan update	30,000	30,000		\$4,145	\$0	25,855	14%
Ft Union Timing Study	50,000	50,000		\$42,327	\$0	7,673	85%
Storm Drain Cleaning & Maintenance	100,000	106,534		\$8,511	\$0	98,023	8%
Park Improvements		75,000		\$34,617	\$0	40,383	46%
Sidewalk Replacement		75,000		\$20,208	\$0	54,792	27%
Miscellaneous Small Projects	225,000	200,100	1,025	\$151,677	\$0	48,423	76%
TOTAL EXPENDITURES	9,884,961	5,626,528	46,135	\$2,812,618	\$0	2,813,910	50%
OTHER FINANCING SOURCES (USES)							
Transfers from General Fund	2,648,968	1,499,074		\$0	\$0	1,499,074	0%
Unreserved Capital Projects Fund Beg Bal Appropriated	6,935,993	8,856,965		\$8,856,965	\$0	0	100%
TOTAL OTHER FINANCING SOURCES	9,584,961	10,356,039		\$8,856,965	\$0	1,499,074	86%
Unrestricted Fund Balance		6,245,313	(39,306)	\$7,191,466	\$0	(946,153)	115%

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65-Employee Benefits Fund (an Internal Service Fund) Statement of Revenues, Expenditures and Changes in Fund Net Assets For the Fiscal Period Ending May 31, 2009

Description	Adopted Budget	Amended Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget	91.6% Year Elapsed
OPERATING REVENUES								
Charges for Employee Benefits	\$43,163	\$87,206	(\$177)	(\$1,249)	\$0	\$88,455	-1%	
	43,163	87,206	(177)	(\$1,249)	\$0	88,455	-1%	
OPERATING EXPENSES								
Employee Benefits	44,663	88,706		\$0	\$0	88,706	0%	
	44,663	88,706		\$0	\$0	88,706	0%	
Operating Income (Loss)	(1,500)	(1,500)	(177)	(\$1,249)	\$0	(251)	83%	
NON-OPERATING REVENUES								
Interest Revenues	1,500	1,500	44	\$904	\$0	596	60%	
Change in Non-Current PTO Liability			(133)	(\$345)	\$0	345	0%	
NOTE: Balance of Liability Account								
NON-CURRENT PTO LIABILITY - BEGINNING	(40,292)	(46,769)		(\$46,769)	\$0		100%	
Calculated future liability added	(44,663)	(88,706)		\$0	\$0	(88,706)	0%	
Current fiscal year usage of fund				\$0	\$0		0%	
NON-CURRENT PTO LIABILITY - ENDING	(84,955)	(135,475)		(\$46,769)	\$0	(88,706)	35%	

Community Events Summary

4/20/2009		Event	City Budgeted	Expenditures	Remaining Balance
		BUDGETED AMOUNT>>>>> Revenues	116,873		
700-Misc City Events	11-546-4112-700	Community Recreation	-	8,652	(0)
701-Community Clean-up	11-546-4112-701	Community Recreation	-	-	-
705-Sub for Santa	11-546-4112-705	Community Recreation	1,255	1,211	44
710-Youth City Council	11-546-4112-710	Community Recreation	1,093	2,640	(0)
711-City Birthday	11-546-4112-711	Community Recreation	-	-	-
713-Bark In the Park	11-546-4112-713	Community Recreation	-	-	-
714-Night Out Against Crime	11-546-4112-714	Community Recreation	-	10,801	-
715-Light the Night	11-546-4112-715	Community Recreation	-	-	-
716-Easter Egg Event	11-546-4112-716	Community Recreation	-	4,128	(0)
717-Appreciation Dinner Event	11-546-4112-717	Community Recreation	-	-	-
718-Tennis Title Sponsor Event	11-546-4112-718	Community Recreation	-	1,500	-
719-Movie in the Park Event	11-546-4112-719	Community Recreation	-	-	-
720-Meet the Candidate Event	11-546-4112-720	Community Recreation	-	2,154	-
721-Turkey Day Run	11-546-4112-721	Community Recreation	-	5,000	-
722-Relay for Life	11-546-4112-722	Community Recreation	-	694	(0)
724-Butlerville Days	11-546-4112-724	Community Recreation	29,023	68,354	-
725-City History Comm/Utah Humanities Co	11-546-4112-725	Community Recreation	2,700	1,052	3,948
726-City Cycling Committee	11-546-4112-726	Community Recreation	-	4,000	4,000
501-Local ZAP - Butlerville Days	11-546-4112-501	Community Recreation	-	-	-
		UNALLOCATED >>>>>>>	36,766		36,766
		Totals	34,071	106,187	44,757

Other Programs/Projects

4/20/2009		Program	Funds	Booked	Budget	Expenditures	Remaining Budget
Community Development Block Grant (200)	Federal			42,585	65,000	6,644	58,356
Arbor Day Grant (201)	Federal			-	-	-	-
Homeland Security Grant (202)	Federal			-	-	4,000	(4,000)
Storm Water Impact Fees (350)	Fees & Assessments			6,128	30,000	-	30,000
Transportation Impact Fees (351)	Fees & Assessments			11,243	30,000	-	30,000
Citizen CERT Training (402)	State Programs			-	-	-	-
Class C Roads (415)	State Programs			1,138,803	1,271,561	723,039	548,522
50/50 Citizen Funds (415)	City Initiatives			11,422	-	-	-
Private Donations - K-9 (802)	City Initiatives			11,500	11,500	11,909	(409)
Private Donations - Dare (803)	City Initiatives			3,500	3,500	3,995	(495)
Private Donations - Crime Victims Fund (804)	City Initiatives			-	15,080	9,379	5,702
New School District (805)	City Initiatives			-	-	-	-
Justive Assistance Grants (806)	Public Safety			7,521	24,174	3,423	20,751
BVP Grant (807)	Public Safety			-	11,382	-	11,382
State DUI-OT Grant (809)	Public Safety			6,109	14,875	6,109	8,766
				1,238,810	1,477,072	768,498	708,574

Capital Projects

See report on page 10 for Capital Projects.